State	County	(Fee/acre/ yr)
Wyoming	Crook	\$11.55 \$5.78 \$11.55 \$5.78 \$5.78 \$5.78 \$23.10 \$5.78 \$5.78 \$11.55
Wyoming Wyoming Wyoming Wyoming Wyoming Wyoming Wyoming	Sheridan	\$11.55 \$11.55 \$23.10 \$5.78 \$69.31 \$11.55 \$11.55

<sup>\*</sup>State-average Land and Building value used where no county-specific value is available.

[FR Doc. E9–3788 Filed 2–23–09; 8:45 am] BILLING CODE 6717–01–P

# DEPARTMENT OF HEALTH AND HUMAN SERVICES

#### Food and Drug Administration

#### 21 CFR Part 17

[Docket No. FDA-2008-N-0561]

Maximum Civil Money Penalty Amounts and Compliance With the Federal Civil Penalties Inflation Adjustment Act; Confirmation of Effective Date

**AGENCY:** Food and Drug Administration, HHS.

**ACTION:** Direct final rule; confirmation of effective date.

**SUMMARY:** The Food and Drug Administration (FDA) is confirming the effective date of March 27, 2009, for the direct final rule that appeared in the Federal Register of November 12, 2008 (73 FR 66750). The direct final rule amends the agency's regulations to update the statutory citations regarding the new civil monetary penalties prescribed by the Food and Drug Administration Amendments Act of 2007 (FDAAA), amends the regulations to include the new FDAAA penalties, and adjusts the preceding maximum civil penalty amounts for inflation as prescribed by the Federal Civil Penalties Inflation Adjustment Act of 1990 (FCPIAA). This document confirms the effective date of the direct final rule.

**DATES:** Effective date confirmed: March 27,2009.

FOR FURTHER INFORMATION CONTACT: Erik Mettler, Office of Policy, Food and Drug Administration, 10903 New Hampshire Ave, Bldg. 1, rm. 4305, Silver Spring, MD 20993, 301–796–4830.

SUPPLEMENTARY INFORMATION: In the Federal Register of November 12, 2008 (73 FR 66750), FDA published the "Maximum Civil Money Penalty Amounts and Compliance With the Federal Civil Penalties Inflation Adjustment Act" direct final rule and solicited comments concerning the direct final rule for a 75-day period ending March 27, 2009. The direct final rule revises § 17.1 (21 CFR 17.1) to update the statutory citations regarding the new civil monetary penalties prescribed by FDAAA, and revises the table in § 17.2 (21 CFR 17.2) to include the new FDAAA penalties, and adjusts the preceding maximum civil penalty amounts for inflation as prescribed by the FCPIAA. This was accomplished by revising the list of statutory monetary penalties in § 17.1 to include the new penalties prescribed by the Federal Food, Drug, and Cosmetic Act, as amended by FDAAA in 2007. These new penalties have been added as new paragraphs (c) and (d). The table in § 17.2 also has been amended to include the new penalties, and the adjusted maximum penalty amounts for the pre-FDAAA penalties have been updated to account for the inflation between June 2004 (the year of the last adjustment) and June 2007 as prescribed by FCPIAA.

FDA also solicited comments concerning the changes for a 75-day period ending January 26, 2009, in a proposed rule published in the **Federal Register** of November 12, 2008 (73 FR 66811). FDA stated that the effective date of the direct final rule would be on March 27, 2009, 60 days after the end of the comment period, unless any significant adverse comment was submitted to FDA during the comment period. FDA did not receive any significant adverse comments.

Authority: Therefore, under the Federal Food, Drug, and Cosmetic Act and the Public Health Service Act, and under authority delegated to the Commissioner of Food and Drugs, 21 CFR part 17 is amended. Accordingly, the amendments issued thereby are effective.

Dated: February 17, 2009.

#### Jeffrey Shuren,

Associate Commissioner for Policy and Planning.

[FR Doc. E9–3831 Filed 2–23–09; 8:45 am]

#### **DEPARTMENT OF THE TREASURY**

#### **Internal Revenue Service**

#### 26 CFR Parts 1 and 54

[TD 9447]

RIN 1545-BG80

#### **Automatic Contribution Arrangements**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Final regulations.

**SUMMARY:** This document contains final regulations relating to automatic contribution arrangements. These regulations affect administrators of, employers maintaining, participants in, and beneficiaries of section 401(k) plans and other eligible plans that include an automatic contribution arrangement.

**DATES:** *Effective date:* These regulations are effective on February 24, 2009.

Applicability date: Except as provided in §§ 1.401(k)–3(j)(1)(i) and 1.401(m)–2(a)(6)(ii), the final regulations relating to qualified automatic contribution arrangements (§§ 1.401(k)–2, 1.401(k)–3, 1.401(m)–2, and 1.401(m)–3) apply to plan years beginning on or after January 1, 2008. The regulations relating to eligible automatic contribution arrangements (§§ 1.402(c)–2, 1.411(a)–4, 1.414(w)–1, and 54.4979–1) apply for plan years beginning on or after January 1, 2010.

# **FOR FURTHER INFORMATION CONTACT:** R. Lisa Mojiri-Azad, Dana Barry, or William D. Gibbs at (202) 622–6060 (not a toll-free number).

### SUPPLEMENTARY INFORMATION:

## **Paperwork Reduction Act**

The collection of information contained in these final regulations has been reviewed and approved by the Office of Management and Budget in accordance with the Paperwork Reduction Act of 1995 (44 U.S.C. 3507(d)) under control number 1545–2135.

The collection of information in these final regulations is in §§ 1.401(k)–3 and 1.414(w)–1. The information in § 1.401(k)–3 is required to comply with the statutory notice requirements in sections 401(k)(13) and 401(m)(12), and is expected to be included in the notices currently provided to employees that inform them of their rights and benefits under the plan. The collection of information under § 1.414(w)–1 is required to comply with the statutory notice requirements of section 414(w) and is expected to be included in the notices currently provided to employees

<sup>\*\*</sup> Land areas to be determined.